
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Local Government Fiscal Officers

FROM: Dan Jones, Assistant Director, Budget Division

DATE: May 28, 2014

SUBJECT: 2014 – 2015 Budget Calendar

On-time property tax bills are a top priority for the Department of Local Government Finance (“Department”) for 2014 and 2015.

To achieve this objective, it is necessary for all involved in the assessment and property tax billing processes to understand that there are sequential deadlines for completing statutory responsibilities. Attached are key deadlines for calendar year 2014 and the start of calendar year 2015. **The deadlines below have been adjusted to reflect the last possible day on which or by which a particular task must be performed.** Failure to meet these deadlines may jeopardize on-time tax billing or may result in penalties being applied to a taxing unit’s 2015 budget.

In addition to the reporting requirements outlined in the attached calendar, a taxing unit must also file a debt issuance report for any new debt issued throughout the year. The requirements for this report can be found in IC 5-1-18-6 and IC 5-1-18-7. The debt issuance report must be filed on Gateway Debt Management (<https://gateway.ifionline.org/>) within one month of the bond issuance or lease execution. The Department may not approve an appropriation or a property tax levy for a debt that is not reported in Gateway Debt Management. The Department may for good cause grant a waiver to this requirement.

Counties, cities, towns, and townships must also adopt an anti-nepotism policy in compliance with IC 36-1-20.2 and IC 36-1-21. If the State Board of Accounts (“SBOA”) determines that such a policy has not been adopted, the Department will not be able to approve the unit’s budget or additional appropriations for the ensuing year.

Contact your local Department field representative with specific questions about the budget calendar or the budget process. Contact information for field representatives is available by at www.in.gov/dlgef/2338.htm#BudgetFld or by calling (317) 232-3777.

PLEASE NOTE: This memorandum is simply intended to be informative and does not take the place of Indiana law. In the event any part of this memorandum conflicts with Indiana law, Indiana law governs. The Department and all local units of government are bound to the law.

2014/2015 Budget Calendar

Deadlines occurring on a Saturday, Sunday, or legal holiday are effective on the next day that is not a Saturday, Sunday, or legal holiday. The dates below reflect the appropriate business day on which or by which the task must be performed.

January 1, 2014	Beginning of new calendar budget year. Year-end cash balances and operating results available.
January 15	Assessment date for mobile homes. IC 6-1.1-1-2; IC 6-1.1-7
January 31	Units file 2013 Annual Salary Report (100R) with SBOA. The 100R must be filed before the Department can approve a 2015 budget or additional appropriation for a county, city, town, or township. IC 5-11-13-1 Last day for political subdivisions to report to the Department information and data on its retiree benefits and expenditures. IC 36-1-8-17.5
February 15	The Department certifies 2014 budgets, tax rates, and tax levies. IC 6-1.1-17-16.
February 28	Last possible day for a unit to hold its <u>first</u> public hearing and present appropriate information before adopting an ordinance or resolution to enter into or form a fire protection territory. IC 36-8-19-6
March 1	Units file 2013 Annual Report with SBOA. The Annual Report must be filed before the Department can approve a 2015 budget or additional appropriation for a political subdivision. IC 5-11-1-4; IC 6-1.1-33.5 Deadline for <u>each</u> political subdivision to submit annual report to the Department in Debt Management of any outstanding bonds or leases (as of January 1). IC 5-1-18-9. Assessment and valuation date for all tangible property except annually assessed mobile homes under IC 6-1.1-7 (2014 pay 2015 tax bills). IC 6-1.1-1-2; IC 6-1.1-1-19. <u>The valuation date implies two other milestones for the same day:</u> <ul style="list-style-type: none">• Date by which annexation must become effective so that a reorganized unit can seek an adjusted max levy for 2015.• Deadline for establishing new taxing units. IC 6-1.1-18.5-7

	Deadline for solid waste district to provide SB 131 annual report to the Department, the legislative council, and the Department of Environmental Management. IC 13-21-3-13.5
March 17	<p>Last day for county auditor to prepare and deliver to the Auditor of State and county treasurer a certified copy of an abstract of the property, assessments, taxes, deductions, and exemptions for taxes payable in 2014 in each taxing district of the county. IC 6-1.1-22-5</p> <p>Last day for redevelopment commissioners or their designees to file with the unit's executive a report setting out the activities during the preceding calendar year. IC 36-7-14-13</p>
March 31	<p>Deadline for county auditor to deliver the abstract to the county treasurer or the treasurer is to issue provisional tax bills under IC 6-1.1-22.5-6.</p> <p>Deadline for fiscal schools to adopt a budget for the 2015 fiscal budget year. IC 6-1.1-17-5.6 (SEA 420-2014 Sec. 26)</p> <p>Deadline to adopt an ordinance or resolution creating a fire protection territory to receive a tax levy in 2015. IC 36-8-19-6</p>
April 1	Deadline for Department to review budget by fund for each school corporation that has not reorganized. IC 6-1.1-17-16(j)
April 25	<p>Last day for county treasurer to mail 2013 pay 2014 property tax bills for taxes due May 12. IC 6-1.1-22-8.1(c) (becomes 15 business days in 2015) (HEA 1234 Sec. 5, effective July 1, 2014).</p> <p>Last day for county treasurer to give <u>first notice</u> of the 2014 tax rate to be collected in the county for each purpose and the total of the rates in each taxing district. IC 6-1.1-22-4</p>
May 2	Last day for county treasurer to give <u>second notice</u> of the 2014 tax rate to be collected in the county for each purpose and the total of the rates in each taxing district. IC 6-1.1-22-4
May 9	Last day for county treasurer to give <u>third notice</u> of the 2014 tax rate to be collected in the county for each purpose and the total of the rates in each taxing district. IC 6-1.1-22-4
May 12	Due date for first installment of 2013 pay 2014 property tax bills. IC 6-1.1-22-9
May 14	Last day for library boards to adopt CPF plan, hold a public hearing, and submit the plan to the library fiscal body. IC 36-12-12-3

June 30	<p>First six months' fund balances and operating results available.</p> <p>Property tax distribution of May 12 collection. IC 6-1.1-27-3</p>
July 1	<p>Last day for county assessor to deliver the real estate book (i.e., roll 2014 pay 2015 real and personal property gross assessed values) to the county auditor. IC 6-1.1-3-17(b); IC 6-1.1-5-14</p> <p>Beginning of budget year for schools on a fiscal year budget. IC 6-1.1-17-5.6</p>
July 15	<p>Last day for Redevelopment Commissions to report available TIF surplus AV or shortfall to county auditor. IC 36-7-14-39</p>
July 31	<p>Last day for library fiscal body to reject or approve CPF plan submitted by the library board. IC 36-12-12-4</p> <p>Last day for a redevelopment commission to file a report on each tax increment financing district with the fiscal body of the unit. IC 36-7-14-13.</p>
August 1	<p>Deadline for county auditors to certify 2014 pay 2015 net assessed values and estimates of miscellaneous revenues with units and the Department. IC 6-1.1-17-1</p> <p>Deadline for the State Budget Agency ("SBA") to certify an estimate of the income tax distribution for 2015. IC 6-3.5-1.1-9; IC 6-3.5-6-17; IC 6-3.5-7-11</p> <p>Deadline for units to submit to the Department cumulative fund proposals. IC 6-1.1-17-16.7</p>
August 29	<p>The Department and the SBA jointly calculate the CAGIT or COIT rate that must be imposed in a county to raise income tax revenue in 2015 for the property tax levy freeze. IC 6-3.5-1.5</p>
September 2	<p>Last day for units, including certain libraries under IC 6-1.1-17-20.3, to submit proposed 2015 budgets, tax rates, and tax levies (as applicable) to county fiscal body or other appropriate fiscal body for review and recommendation or adoption. IC 6-1.1-17-3.5, IC 6-1.1-17-20, IC 6-1.1-17-20.3</p>
September 13	<p>Last day for first publication of proposed 2015 budgets, tax rates, and tax levies and notice to taxpayers of public hearing (Budget Form 3). IC 6-1.1-17-3. Notice must be at least ten (10) days before the public hearing with at least seven (7) days between the first notice and the second</p>

notice.(SEA 367 Sec. 25) Also, **last day to submit notice to taxpayers to Department through Gateway.** IC 6-1.1-17-3 (HEA 1266-2014, Sec. 20)

Last day for counties to publish notice stating the internet address at which a political subdivision's proposed budget and property tax information is available and a telephone number through which property taxpayers may request copies of a political subdivision's proposed budget information. IC 6-1.1-17-3 (HEA 1266-2014, Sec. 20)

September 20 **Last day for second publication of proposed 2015 budgets, tax rates, and tax levies and notice to taxpayers of public hearing (Budget Form 3).** IC 6-1.1-17-3

September 22 Last day that a library board may submit a Capital Project Fund ("CPF") plan to the Department. (Not a statutory deadline.)

September 30 Last day for a county or municipal fiscal body to compile reports received from the redevelopment commission on each tax increment financing district and submit a comprehensive report to the Department. IC 36-7-14-13

Deadline for the State Budget Agency ("SBA") to certify the actual income tax distributions for 2015. IC 6-3.5-1.1-9; IC 6-3.5-6-17; IC 6-3.5-7-11

October 1 Effective date for LOIT rate changes adopted by ordinance after December 31 and before September 1. IC 6-3.5-1.1-1.5; IC 6-3.5-6-1.5; IC 6-3.5-7-4.9

Last day for county fiscal body to complete review and issue non-binding recommendation to civil taxing units regarding their proposed 2015 budgets, tax rates, and tax levies. IC 6-1.1-17-3.5

October 20 **Last day for units to file excess levy appeals for school transportation fund, annexation/consolidation/extension of services, three-year growth factor, emergency, and correction of error with the Department.** IC 20-46-4-10; IC 6-1.1-18.5-12; IC 6-1.1-18.5-13(1), (3), (13); IC 6-1.1-18.5-14

October 24 **Last possible day for taxing units to hold a public hearing on their 2015 budgets. Public hearing must be held at least ten days before budget is adopted (except in Marion County and in second class cities). THIS DEADLINE IS SUBJECT TO THE SCHEDULING OF THE ADOPTION MEETING, WHICH COULD BE HELD ON OR BEFORE NOVEMBER 3.** IC 6-1.1-17-5

In Marion County and second class cities, the public hearing may be held any time after introduction of 2015 budget. IC 6- 1.1-17-5(a). Note that November 3 is the last date for adoption of the budget.

October 31 Last *possible* day ten or more taxpayers may object to a proposed 2015 budget, tax rate, or tax levy of a political subdivision. *Objection must be filed not more than seven days after the public hearing.* THIS DEADLINE IS SUBJECT TO THE SCHEDULING OF THE PUBLIC HEARING. IC 6-1.1-17-5(b)

Last day to adopt ordinance establishing, increasing, decreasing, or rescinding “legacy” COIT, CAGIT, or CEDIT rates. Also, last day to adopt a LOIT for levy freeze, public safety, or property tax relief. IC 6-3.5-1.1-1.5; IC 6-3.5-6-1.5; IC 6-3.5-7-4.9

November 3 **Deadline for all taxing units to adopt 2015 budgets, tax rates, and tax levies.** IC 6-1.1-17-5(a)

If a taxpayer objection petition is filed, the appropriate fiscal body shall adopt with the appropriate 2015 budget a finding concerning the objections in the petition and any testimony presented at the adoption meeting. IC 6-1.1-17-5(c)

Last day for schools to adopt their 2015 CPF Plan and Bus Replacement Plan. IC 20-46-6-8.1; IC 20-46-5-6.1

Deadline for second and third class cities to adopt salary ordinances. IC 36-4-7-3

Last day for the TAB or county auditor to complete review of tax rates for the 2015 budget year. In Marion County or a county containing a second class city, this action must be completed by December 1. IC 6-1.1-17-9

November 5 Last day for civil units to file adopted 2015 budgets with county auditor and County Tax Adjustment Board (TAB). Must not be later than two (2) days after budget adoption. IC 6-1.1-17-5.

Last day for units to submit their 2015 budgets, tax rates, and tax levies to the Department through Gateway.

November 10 **Due date for second installment 2013 pay 2014 property tax bills.** IC 6-1.1-22-9

November 18 *Only if* the proposed 2015 budgets, tax rates, or tax levies are modified by the TAB or county auditor, the county auditor is required—within 15 days of the modification—to publish a notice of the adopted tax rates for the

various funds in each taxing district (“TAB chart”). For Marion County and counties containing a second class city, this publication must occur by December 16. IC 6-1.1-17-12

November 28	Ten or more taxpayers or one taxpayer that owns property that represents at least 10% of the taxable assessed valuation in the political subdivision may appeal the TAB or county auditor’s modification of a political subdivision’s 2015 budget, tax rate, or tax levy by filing an objection with the county auditor. The statement must be filed not later than ten days after the publication of the “TAB chart.” For Marion County and counties containing a second class city, this appeal must occur by December 26. IC 6-1.1-17-13. (Unit may appeal TAB Chart to Department for increase in its tax rate or levy as modified by TAB or county auditor).
December 8	Last day for auditor to certify 2015 budgets, tax rates, and tax levies for reorganized school corporations to the Department (if a public question is approved by voters in 2014). IC 36-1.5-4-7
December 16	Last day for the Department to accept additional appropriation requests for the 2014 budget year from units. IC 6-1.1-18-5
December 30	Deadline for units to file shortfall excess levy appeals with the Department. IC 6-1.1-18.5-12(a)(2)
December 31	End of business for calendar/budget year. Deadline for towns to adopt salary ordinance for 2015. IC 36-5-3-2. Note that the ordinance must be adopted the year before it is effective. Deadline for counties other than Marion County to adopt salary ordinance for 2015. IC 36-2-5-3
January 1, 2015	Beginning of new calendar budget year. Effective date for LOIT rate changes adopted by ordinance after August 31 and before November 1. IC 6-3.5-1.1-1.5; IC 6-3.5-6-1.5; IC 6-3.5-7-4.9
January 31, 2015	Units file 2014 Annual Salary Report (100R) with SBOA. The 100R must be filed before the Department can approve a 2016 budget or additional appropriations for a taxing unit. IC 5-11-13-1
February 16, 2015	The Department certifies 2015 budgets, tax rates, and tax levies. IC 6-1.1-17-16.

February 27, 2015	Last possible day for a unit to hold its <u>first</u> public hearing and present appropriate information before adopting an ordinance or resolution to enter into or form a fire protection territory. IC 36-8-19-6
March 1, 2015	Units file 2013 Annual Report with SBOA. The Annual Report must be filed before the Department can approve a 2015 budget or additional appropriations for a taxing unit. IC 5-11-1-4; IC 6-1.1-33.5
	<p>Assessment and valuation date for all tangible property except annually assessed mobile homes under IC 6-1.1-7 (2015 pay 2016 tax bills). IC 6-1.1-1-2; IC 6-1.1-1-19. <u>The valuation date implies two other deadlines for the same day:</u></p> <ul style="list-style-type: none"> • Date by which annexation must become effective so that reorganized unit can seek adjusted max levy for 2016. • Deadline for establishing new taxing units.
March 2, 2015	<p>Deadline for <u>each</u> political subdivision to submit annual report to the Department in Debt Management of any outstanding bonds or leases (as of January 1). IC 5-1-18-9.</p> <p>Deadline for solid waste district to provide SB 131 annual report to the Department, the appropriate legislative council, and the Department of Environmental Management. IC 13-21-3-13.5</p> <p>Last day for political subdivisions to report to the Department information and data on its retiree benefits and expenditures. IC 36-1-8-17.5 (HEA 1266-2014 Sec. 24, effective July 1, 2014)</p>
March 16, 2015	<p>Last day for county auditor to prepare and deliver to the Auditor of State and county treasurer a certified copy of an abstract of the property, assessments, taxes, deductions, and exemptions for taxes payable in 2015 in each taxing district of the county. IC 6-1.1-22-5</p> <p>Last day for redevelopment commissioners or their designees to file with the unit's executive a report setting out the activities during the preceding calendar year. IC 36-7-14-13</p>
March 31, 2015	Deadline for fiscal schools to adopt a budget for the 2016 fiscal budget year. IC 6-1.1-17-5.6 (SEA 420-2014 Sec. 26)